

# Exhibit 23



# U.S. Securities and Exchange Commission

## Division of Enforcement

### Prejudgment Interest Report

#### Lucia Mariana Hernando Pre-Judgment Interest

Quarter Range	Annual Rate	Period Rate	Quarter Interest	Principal+Interest
Violation Amount				\$5,263,585.00
07/01/2013-09/30/2013	3%	0.76%	\$39,801.36	\$5,303,386.36
10/01/2013-12/31/2013	3%	0.76%	\$40,102.32	\$5,343,488.68
01/01/2014-03/31/2014	3%	0.74%	\$39,527.18	\$5,383,015.86
04/01/2014-05/31/2014	3%	0.5%	\$26,988.82	\$5,410,004.68
<b>Prejudgment Violation Range</b>			<b>Quarter Interest Total</b>	<b>Prejudgment Total</b>
<b>07/01/2013-05/31/2014</b>			<b>\$146,419.68</b>	<b>\$5,410,004.68</b>